

## Balance Sheet for FY 1999 Reporting

<u>Line No</u>	<u>Pre/Post</u>	<u>Trial Bal</u>	<u>Acct No</u>	<u>Account Title</u>	<u>Ent/Non</u>	<u>Gov/NGov</u>	<u>Fund/Unfund</u>	<u>Additional Information Required</u>
1A1	Post	E	1010	Fund Balance with Treasury	E	G		
1A2	Post	E	1610	Investments in U.S. Treasury Securities Issued by Public Debt	E	G		
1A2	Post	E	1611	Discount on U.S. Treasury Securities Issued by Public Debt	E	G		
1A2	Post	E	1612	Premium on U.S. Treasury Securities Issued by Public Debt	E	G		
1A2	Post	E	1613	Amortization of Disc.and Prem. on U.S. Treas. Securities Issued by Public Debt	E	G		
1A2	Post	E	1620	Investments in Securities Other Than Public Debt Securities	E	G		
1A2	Post	E	1621	Discount on Securities Other Than Public Debt Securities	E	G		
1A2	Post	E	1622	Premium on Securities Other Than Public Debt Securities	E	G		
1A2	Post	E	1623	Amortization of Prem. and Disc. on Securities Other Than Public Debt Securities	E	G		
1A2	Post	E	1690	Other Investments	E	G		
1A3	Post	E	1310	Accounts Receivable	E	G		
1A3	Post	E	1319	Allowance for Loss on Accounts Receivable	E	G		
1A3	Post	E	1330	Receivable for Allocation Transfers	E	G		
1A4	Post	E	1340	Interest, Penalty, and Administrative Fees Receivable	E	G		
1A4	Post	E	1349	Allowance for Loss on Interest Receivable	E	G		
1A5	Post	E	1410	Advances to Others	E	G		
1A5	Post	E	1450	Prepayments	E	G		
1A5	Post	E	1920	Unrequisitioned Authorized Appropriations	E	G		
1A5	Post	E	1921	Receivable from Appropriations	E	G		
1A5	Post	E	1922	Borrowings Receivable from Treasury	E	G		
1A5	Post	E	1990	Other Assets	E	G		
1B1	Post	E	1620	Investments in Securities Other Than Public Debt Securities	E	N		
1B1	Post	E	1621	Discount on Securities Other Than Public Debt Securities	E	N		
1B1	Post	E	1622	Premium on Securities Other Than Public Debt Securities	E	N		
1B1	Post	E	1623	Amortization of Prem. and Disc. on Securities Other Than Public Debt Securities	E	N		
1B1	Post	E	1690	Other Investments	E	N		
1B2	Post	E	1310	Accounts Receivable	E	N		
1B2	Post	E	1319	Allowance for Loss on Accounts Receivable	E	N		
1B3	Post	E	1340	Interest, Penalty, and Administrative Fees Receivable	E	N		Other than loans
1B3	Post	E	1349	Allowance for Loss on Interest Receivable	E	N		Other than loans

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1B4	Post	E	1340	Interest, Penalty, and Administrative Fees Receivable	E	N		Related to loans
1B4	Post	E	1349	Allowance for Loss on Interest Receivable	E	N		Related to loans
1B4	Post	E	1350	Loans Receivable	E	N		
1B4	Post	E	1359	Allowance for Loss on Loans Receivable	E	N		
1B4	Post	E	1399	Allowance for Subsidy	E	N		
1B4	Post	E	1551	Foreclosed Property	E	N		
1B4	Post	E	1559	Foreclosed Property - Allowance	E	N		
1B5	Post	E	1110	Undeposited Collections	E	N		
1B5	Post	E	1120	Imprest Funds	E	N		
1B5	Post	E	1130	Funds Held by the Public	E	N		
1B5	Post	E	1190	Other Cash	E	N		
1B5	Post	E	1195	Other Monetary Assets	E	N		
1B5	Post	E	1200	Foreign Currency	E	N		
1B6	Post	E	1511	Operating Materials and Supplies Held for Use	E	N		
1B6	Post	E	1512	Operating Materials and Supplies Held in Reserve for Future Use	E	N		
1B6	Post	E	1513	Operating Materials and Supplies - Excess, Unserviceable and Obsolete	E	N		
1B6	Post	E	1521	Inventory Purchased for Resale	E	N		
1B6	Post	E	1522	Inventory Held in Reserve for Future Sale	E	N		
1B6	Post	E	1523	Inventory Held for Repair	E	N		
1B6	Post	E	1524	Inventory - Excess, Obsolete and Unserviceable	E	N		
1B6	Post	E	1525	Inventory - Raw Materials	E	N		
1B6	Post	E	1526	Inventory - Work in Process	E	N		
1B6	Post	E	1527	Inventory - Finished Goods	E	N		
1B6	Post	E	1529	Inventory - Allowance	E	N		
1B6	Post	E	1541	Forfeited Property Held for Sale	E	N		
1B6	Post	E	1542	Forfeited Property Held for Donation or Use	E	N		
1B6	Post	E	1549	Forfeited Property - Allowance	E	N		
1B6	Post	E	1561	Commodities Held Under Price Support and Stabilization Support Programs	E	N		
1B6	Post	E	1569	Commodities - Allowance	E	N		
1B6	Post	E	1571	Stockpile Materials Held in Reserve	E	N		
1B6	Post	E	1572	Stockpile Materials Held for Sale	E	N		
1B6	Post	E	1591	Other Related Property	E	N		
1B6	Post	E	1599	Other Related Property - Allowance	E	N		

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1B7	Post	E	1711	Land and Land Rights	E	N		
1B7	Post	E	1712	Improvements to Land	E	N		
1B7	Post	E	1719	Accumulated Depreciation on Improvements to Land	E	N		
1B7	Post	E	1720	Construction in Progress	E	N		
1B7	Post	E	1730	Buildings, Improvements, and Renovations	E	N		
1B7	Post	E	1739	Accumulated Depreciation on Buildings, Improvements, and Renovations	E	N		
1B7	Post	E	1740	Other Structures and Facilities	E	N		
1B7	Post	E	1749	Accumulated Depreciation on Other Structures and Facilities	E	N		
1B7	Post	E	1750	Equipment	E	N		
1B7	Post	E	1759	Accumulated Depreciation on Equipment	E	N		
1B7	Post	E	1810	Assets Under Capital Lease	E	N		
1B7	Post	E	1819	Accumulated Depreciation on Assets Under Capital Lease	E	N		
1B7	Post	E	1820	Leasehold Improvements	E	N		
1B7	Post	E	1829	Accumulated Amortization on Leasehold Improvements	E	N		
1B7	Post	E	1830	Information Technology Software	E	N		
1B7	Post	E	1839	Accumulated Amortization on Information Technology Software	E	N		
1B7	Post	E	1840	Other Natural Resources	E	N		
1B7	Post	E	1849	Allowance for Depletion	E	N		
1B7	Post	E	1890	Other General Property, Plant, and Equipment	E	N		
1B8	Post	E	1410	Advances to Others	E	N		
1B8	Post	E	1450	Prepayments	E	N		
1B8	Post	E	1990	Other Assets	E	N		
1C			CALC (1A1..1B8)					
2A1	Post	E	1010	Fund Balance with Treasury	O	G		
2A2	Post	E	1310	Accounts Receivable	O	G		
2A2	Post	E	1319	Allowance for Loss on Accounts Receivable	O	G		
2A3	Post	E	1340	Interest, Penalty, and Administrative Fees Receivable	O	G		
2A3	Post	E	1349	Allowance for Loss on Interest Receivable	O	G		
2A4	Post	E	1410	Advances to Others	O	G		
2A4	Post	E	1450	Prepayments	O	G		
2A4	Post	E	1990	Other Assets	O	G		

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2B1	Post	E	1310	Accounts Receivable	O	N		
2B1	Post	E	1319	Allowance for Loss on Accounts Receivable	O	N		
2B2	Post	E	1340	Interest, Penalty, and Administrative Fees Receivable	O	N		
2B2	Post	E	1349	Allowance for Loss on Interest Receivable	O	N		
2B3	Post	E	1110	Undeposited Collections	O	N		
2B3	Post	E	1120	Imprest Funds	O	N		
2B3	Post	E	1190	Other Cash	O	N		
2B3	Post	E	1195	Other Monetary Assets	O	N		
2B3	Post	E	1200	Foreign Currency	O	N		
2B3	Post	E	1531	Seized Monetary Instruments	O	N		
2B3	Post	E	1532	Seized Cash Deposited	O	N		
2B4	Post	E	1410	Advances to Others	O	N		
2B4	Post	E	1450	Prepayments	O	N		
2B4	Post	E	1990	Other Assets	O	N		
2C			CALC (2A1..2B4)					
3			CALC (1C+2C)					
4A1	Post	E	2110	Accounts Payable		G	F	
4A1	Post	E	2120	Disbursements in Transit		G	F	
4A1	Post	E	2130	Contract Holdbacks		G	F	
4A1	Post	E	2150	Liability for Allocation Transfers		G	F	
4A1	Post	E	2190	Other Accrued Liabilities		G	F	
4A2	Post	E	2140	Accrued Interest Payable		G	F	
4A3	Post	E	2510	Principal Payable to Treasury		G	F	
4A3	Post	E	2520	Principal Payable to the Federal Financing Bank		G	F	
4A3	Post	E	2540	Participation Certificates		G	F	
4A3	Post	E	2590	Other Debt		G	F	

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4A4	Post	E	2310	Advances from Others		G	F	
4A4	Post	E	2320	Deferred Credits		G	F	
4A4	Post	E	2400	Liability for Deposit Funds and Suspense Accounts		G	F	
4A4	Post	E	2920	Contingent Liabilities		G	F	
4A4	Post	E	2930	Liability for Borrowings to be Received		G	F	
4A4	Post	E	2940	Capital Lease Liability		G	F	
4A4	Post	E	2950	Liability for Subsidy Related to Undisbursed Loans		G	F	
4A4	Post	E	2970	Resources Payable to Treasury		G	F	
4A4	Post	E	2990	Other Liabilities		G	F	
4A4	Post	E	2995	Accrued Cleanup Cost		G	F	
4B1	Post	E	2110	Accounts Payable		N	F	
4B1	Post	E	2120	Disbursements in Transit		N	F	
4B1	Post	E	2130	Contract Holdbacks		N	F	
4B1	Post	E	2190	Other Accrued Liabilities		N	F	
4B2	Post	E	2140	Accrued Interest Payable		N	F	
4B3	Post	E	2180	Loan Guarantee Liability		N	F	
4B4	Post	E	2940	Capital Lease Liability		N	F	
4B5	Post	E	2610	Retirement Plans		N	F	
4B5	Post	E	2690	Other Actuarial Liabilities		N	F	
4B6	Post	E	2620	Insurance Plans		N	F	
4B7	Post	E	2210	Accrued Funded Payroll and Benefits		N	F	
4B7	Post	E	2310	Advances from Others		N	F	
4B7	Post	E	2320	Deferred Credits		N	F	
4B7	Post	E	2400	Liability for Deposit Funds and Suspense Accounts		N	F	
4B7	Post	E	2920	Contingent Liabilities		N	F	
4B7	Post	E	2990	Other Liabilities		N	F	
4B7	Post	E	2995	Accrued Cleanup Cost		N	F	
4C				CALC (4A1..4B7)				

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5A1	Post	E	2110	Accounts Payable		G	U	
5A1	Post	E	2120	Disbursements in Transit		G	U	
5A1	Post	E	2130	Contract Holdbacks		G	U	
5A1	Post	E	2190	Other Accrued Liabilities		G	U	
5A2	Post	E	2510	Principal Payable to Treasury		G	U	
5A2	Post	E	2520	Principal Payable to the Federal Financing Bank		G	U	
5A2	Post	E	2540	Participation Certificates		G	U	
5A2	Post	E	2590	Other Debt		G	U	
5A3	Post	E	2320	Deferred Credits		G	U	
5A3	Post	E	2690	Other Actuarial Liabilities		G	U	
5A3	Post	E	2920	Contingent Liabilities		G	U	
5A3	Post	E	2930	Liability for Borrowings to be Received		G	U	
5A3	Post	E	2960	Accounts Payable Canceled		G	U	
5A3	Post	E	2980	Custodial Liability		G	U	
5A3	Post	E	2990	Other Liabilities		G	U	
5A3	Post	E	2995	Accrued Cleanup Cost		G	U	
5B1	Post	E	2110	Accounts Payable		N	U	
5B1	Post	E	2120	Disbursements in Transit		N	U	
5B1	Post	E	2130	Contract Holdbacks		N	U	
5B1	Post	E	2190	Other Accrued Liabilities		N	U	
5B2	Post	E	2530	Securities Issued by Federal Agencies under General and Special Financing Authority, Net		N	U	
5B2	Post	E	2540	Participation Certificates		N	U	
5B2	Post	E	2590	Other Debt		N	U	
5B3	Post	E	2940	Capital Lease Liability		N	U	
5B4	Post	E	2610	Retirement Plans		N	U	
5B4	Post	E	2690	Other Actuarial Liabilities		N	U	
5B5	Post	E	2620	Insurance Plans		N	U	

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5B6	Post	E	2220	Accrued Unfunded Liabilities		N	U	
5B6	Post	E	2320	Deferred Credits		N	U	
5B6	Post	E	2910	Prior Liens Outstanding on Acquired Collateral		N	U	
5B6	Post	E	2920	Contingent Liabilities		N	U	
5B6	Post	E	2960	Accounts Payable Canceled		N	U	
5B6	Post	E	2990	Other Liabilities		N	U	
5B6	Post	E	2995	Accrued Cleanup Cost		N	U	
5C				CALC (5A1..5B6)				
6				CALC (4C+5C)				
7	Post	E	3100	Unexpended Appropriations				
7	Post	E	3105	Appropriated Capital Funding Canceled Payables				
8	Post	E	3310	Cumulative Results of Operations				
9				CALC (7+8)				
10				CALC (6+9)				